

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Irvington Community School (9330)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$2,733,450	\$2,898,838	\$3,238,770	\$3,259,158	4.5%	0.6%
Non - Certified Salaries	120	\$608,957	\$701,330	\$546,112	\$598,609	-0.4%	9.6%
Group Health Insurance	222	\$509,324	\$460,043	\$438,484	\$515,416	0.3%	17.5%
Social Security Certified	212	\$195,360	\$209,011	\$233,027	\$227,655	3.9%	-2.3%
Instruction Services	311	\$108,887	\$64,196	\$55,676	\$112,221	0.8%	101.6%
Teacher Retirement Fund, After 7-1-95	216	\$71,023	\$96,319	\$79,473	\$86,006	4.9%	8.2%
Other Professional and Technical Services	319	\$161,184	\$298,454	\$190,092	\$79,645	-16.2%	-58.1%
Operational Supplies	611	\$98,296	\$59,736	\$75,954	\$68,538	-8.6%	-9.8%
Stipends	131	\$0	\$0	\$0	\$63,904	NA	NA
Social Security Noncertified	211	\$43,753	\$49,703	\$39,440	\$45,188	0.8%	14.6%
Connectivity	744	\$7,383	\$16,030	\$16,483	\$33,394	45.8%	102.6%
Instructional Programs Improvement Services	312	\$1,170	\$1,000	\$0	\$32,101	128.9%	NA
Other Employee Benefits	241 - 290	\$142,946	\$148,615	\$41,575	\$21,986	-37.4%	-47.1%
Unemployment Insurance	230	\$43,128	\$36,998	\$33,932	\$20,698	-16.8%	-39.0%
Other Supplies and Materials	615, 660 - 689	\$23,364	\$2,658	\$14,630	\$16,092	-8.9%	10.0%
Professional Development	748	\$22,935	\$24,257	\$28,428	\$13,216	-12.9%	-53.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$93,632	\$50,984	\$12,439	NA	-75.6%
Student Transportation Services	510	\$34,787	\$1,391	\$13,197	\$12,016	-23.3%	-9.0%
Textbooks	630	\$107,562	-\$42,096	-\$16,642	\$6,468	-50.5%	NA
Group Life Insurance	221	\$4,535	\$8,956	\$3,439	\$5,278	3.9%	53.5%
Public Employees Retirement Fund	214	\$4,233	\$2,806	\$3,010	\$3,346	-5.7%	11.2%
Dues and Fees	810	\$2,607	\$2,813	\$3,569	\$2,552	-0.5%	-28.5%
Travel	580	\$54,299	\$12,982	\$12,925	\$2,440	-54.0%	-81.1%
Group Accident Insurance	223	-\$3,738	-\$4,301	-\$1,998	\$255	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$19,139	\$39,107	\$0	NA	-100.0%
Workers Compensation Insurance	225	\$18,658	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$4,994,102	\$5,162,510	\$5,139,667	\$5,238,624	1.2%	1.9%
Student Instructional Support							
Non - Certified Salaries	120	\$943,271	\$746,447	\$726,940	\$667,988	-8.3%	-8.1%
Other Professional and Technical Services	319	\$19,447	\$32,906	\$19,811	\$283,068	95.3%	1328.8%
Certified Salaries	110	\$230,875	\$200,643	\$30,501	\$179,436	-6.1%	488.3%
Group Health Insurance	222	\$128,604	\$84,548	\$69,037	\$69,130	-14.4%	0.1%
Operational Supplies	611	\$31,796	\$39,290	\$36,735	\$47,832	10.7%	30.2%
Social Security Noncertified	211	\$68,038	\$53,640	\$51,684	\$46,401	-9.1%	-10.2%
Workers Compensation Insurance	225	\$0	\$11,770	\$9,235	\$20,039	NA	117.0%
Postage and Postage Machine Rental	532	\$17,910	\$10,096	\$11,232	\$15,555	-3.5%	38.5%
Telephone	531	\$33,516	\$31,905	\$19,624	\$13,788	-19.9%	-29.7%

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Social Security Certified	212	\$16,449	\$14,098	\$2,062	\$12,949	-5.8%	528.1%
Public Employees Retirement Fund	214	\$692	\$4,585	\$4,460	\$5,437	67.4%	21.9%
Teacher Retirement Fund, After 7-1-95	216	\$12,171	\$12,522	\$7,021	\$5,247	-19.0%	-25.3%
Dues and Fees	810	\$12,464	\$13,868	\$6,243	\$4,972	-20.5%	-20.4%
Printing and Binding	550	\$88	\$2,541	\$870	\$3,210	145.4%	269.0%
Unemployment Insurance	230	\$0	\$0	\$0	\$3,185	NA	NA
Food Purchases	614	\$45	\$109	\$704	\$2,663	177.4%	278.1%
Group Life Insurance	221	\$1,896	\$3,187	\$1,420	\$1,606	-4.1%	13.2%
Stipends	131	\$0	\$0	\$0	\$1,240	NA	NA
Travel	580	\$2,758	\$526	\$1,124	\$342	-40.7%	-69.6%
Group Accident Insurance	223	-\$527	-\$1,395	-\$854	\$148	NA	NA
Other Employee Benefits	241 - 290	\$57,272	\$61,076	\$4,738	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$7,485	\$0	\$0	\$0	-100.0%	NA
Advertising	540	\$0	\$709	\$877	\$0	NA	-100.0%
Student Instructional Support Total		\$1,584,249	\$1,323,073	\$1,003,464	\$1,384,239	-3.3%	37.9%
Overhead and Operational							
Food Purchases	614	\$339,488	\$338,139	\$295,913	\$321,442	-1.4%	8.6%
Heating and Cooling for Buildings - Electricity	621	\$62,747	\$102,942	\$188,974	\$172,954	28.9%	-8.5%
Non - Certified Salaries	120	\$106,941	\$146,142	\$148,173	\$151,880	9.2%	2.5%
Cleaning Services	420	\$119,151	\$104,350	\$125,220	\$92,947	-6.0%	-25.8%
Insurance	520	\$54,982	\$67,667	\$82,784	\$70,034	6.2%	-15.4%
Other Professional and Technical Services	319	\$114,302	\$152,429	\$167,924	\$65,272	-13.1%	-61.1%
Heating and Cooling for Buildings - Gas	622	\$7,698	\$35,164	\$67,302	\$63,571	69.5%	-5.5%
Repairs and Maintenance Services	430	\$33,250	\$32,952	\$51,002	\$62,006	16.9%	21.6%
Bank Service Charges	871	\$11,947	\$7,787	\$8,952	\$23,056	17.9%	157.5%
Group Health Insurance	222	\$12,868	\$22,585	\$20,064	\$19,758	11.3%	-1.5%
Advertising	540	\$19,680	\$6,763	\$13,322	\$18,817	-1.1%	41.2%
Operational Supplies	611	\$27,800	\$27,554	\$20,604	\$16,474	-12.3%	-20.0%
Water and Sewage	411	\$8,111	\$10,586	\$15,484	\$15,093	16.8%	-2.5%
Removal of Refuse and Garbage	412	\$10,679	\$7,414	\$10,279	\$11,325	1.5%	10.2%
Social Security Noncertified	211	\$7,755	\$10,318	\$10,588	\$10,791	8.6%	1.9%
Other Communication Services	533 - 539	\$1,488	\$2,946	\$2,363	\$4,348	30.7%	84.0%
Public Employees Retirement Fund	214	\$0	\$0	\$1,989	\$4,276	NA	115.0%
Unemployment Insurance	230	\$0	\$0	\$0	\$805	NA	NA
Official Bond Premiums	525	\$800	\$800	\$800	\$800	0.0%	0.0%
Miscellaneous Objects	876 - 899	\$11,407	-\$2,806	\$1,532	\$206	-63.3%	-86.6%
Group Life Insurance	221	\$179	\$391	\$86	\$107	-12.1%	24.4%
Stipends	131	\$0	\$0	\$0	\$55	NA	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Group Accident Insurance	223	\$3	-\$188	-\$35	\$31	75.1%	NA
Other Employee Benefits	241 - 290	\$8,226	\$10,003	\$674	\$0	-100.0%	-100.0%
Telephone	531	\$91	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$0	\$1,296	\$0	NA	-100.0%
Data Processing Services	316	\$11,652	\$10,193	\$6,378	\$0	-100.0%	-100.0%
Judgments Against the School Corporation	820	\$0	\$0	\$400	\$0	NA	-100.0%
Overhead and Operational Total		\$971,244	\$1,094,131	\$1,242,068	\$1,126,050	3.8%	-9.3%
Non Operational							
Interest	832	\$813,300	\$761,810	\$753,105	\$710,703	-3.3%	-5.6%
Equipment	730	\$45,306	\$4,588	\$480	\$362,618	68.2%	75469.0%
Redemption of Principal	831	\$75,000	\$80,000	\$89,982	\$120,469	12.6%	33.9%
Operational Supplies	611	\$0	\$52,247	\$56,471	\$90,631	NA	60.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$67,524	\$57,792	\$86,390	NA	49.5%
Other Professional and Technical Services	319	\$0	\$13,046	\$20,803	\$29,612	NA	42.3%
Construction Services	450	\$0	\$0	\$0	\$24,624	NA	NA
Non - Certified Salaries	120	\$56,401	\$57,566	\$57,304	\$23,817	-19.4%	-58.4%
Content	747	\$54,532	-\$7,723	\$23,931	\$23,167	-19.3%	-3.2%
Improvements Other Than Buildings	715	\$18,361	\$23,452	\$12,944	\$20,813	3.2%	60.8%
Group Health Insurance	222	\$2,975	\$5,377	\$6,504	\$6,757	22.8%	3.9%
Dues and Fees	810	\$0	\$6,075	\$2,030	\$3,900	NA	92.1%
Student Transportation Services	510	\$0	\$2,533	\$3,659	\$3,221	NA	-12.0%
Rentals	440	\$65,967	\$57,873	\$136,279	\$2,300	-56.8%	-98.3%
Certified Salaries	110	\$0	\$0	\$788	\$1,852	NA	135.2%
Social Security Noncertified	211	\$4,232	\$4,269	\$4,129	\$1,585	-21.8%	-61.6%
Stipends	131	\$0	\$0	\$0	\$1,000	NA	NA
Unemployment Insurance	230	\$0	\$0	\$0	\$193	NA	NA
Group Life Insurance	221	\$128	\$58	\$22	\$34	-28.1%	54.7%
Group Accident Insurance	223	-\$152	-\$10	\$39	\$23	NA	-39.6%
Computer Hardware	741	\$21,131	-\$9,198	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	-\$1,090	-\$4,088	-\$730	\$0	NA	NA
Social Security Certified	212	\$0	\$0	\$45	\$0	NA	-100.0%
Travel	580	\$0	\$43,060	\$28,475	\$0	NA	-100.0%
Other Employee Benefits	241 - 290	\$0	\$1,696	\$439	\$0	NA	-100.0%
Food Purchases	614	\$0	\$691	\$257	\$0	NA	-100.0%
Non Operational Total		\$1,156,092	\$1,160,845	\$1,254,747	\$1,513,709	7.0%	20.6%
Grand Total		\$8,705,687	\$8,740,559	\$8,639,946	\$9,262,622	1.6%	7.2%